

WHY SHOULD I COME FORWARD?

- To comply with Arizona tax laws
- To be eligible to qualify for loans/mortgages
- To provide proof of Arizona residency
- To take advantage of decreased penalties and interest
- To support government funded activities (education, health care, parks and recreation, etc.)
- The likelihood of getting caught and risk of higher penalties are increasing dramatically

WHO IS ELIGIBLE?

- Those who failed to file a tax return
- Taxpayers who failed to report all income or all tax, interest and penalties that were due
- Taxpayers who claimed incorrect credits or deductions
- Taxpayers who misrepresented or omitted any tax due
- Non-residents or part-year residents who received income that may be taxable in Arizona
- Out-of-state and multi-state businesses
- Taxpayers who are under audit

WHAT ARE EXAMPLES OF UNDERREPORTED TAX OR INCOME?

- Part-time employment
- In-home daycare
- Government and out-of-state pensions
- Cash transactions
- Contracting activities such as construction, landscaping, plumbing, and others
- Use tax
- Purchases by non-profit organizations
- Allocation and apportionment of income by corporations

Visit www.taxamnesty.az.gov for further examples.

WHAT IF I AM IN BANKRUPTCY?

If you are in an active bankruptcy, you will need the permission of the Court/Trustee to utilize the amnesty program.

WHAT IF I AM UNDER AUDIT?

You are “**under audit**” if you:

- Have been contacted by the Department to conduct an audit
- Have received an assessment from the Department
- Have a protested/appealed assessment pending

You are eligible to apply for amnesty for years that are “**under audit**” as well as years outside of the audit period. To receive amnesty benefits, you will be required to waive all rights of appeal that have not expired. **The filing of the application does not toll any applicable statute of limitations.**

You are not eligible to participate if you have used all appeal rights with a final decision being made.

Please contact your auditor or appeals personnel to determine the steps you must take to apply for amnesty.

WHAT TAXES ARE INCLUDED?

- Income tax (individual, corporate and fiduciary)
- Withholding tax
- Luxury tax (liquor and tobacco)
- Transaction privilege (sales) tax and use tax (state & county only)

For more information, visit www.taxamnesty.az.gov

WHAT TAX PERIODS ARE INCLUDED?

All taxes that are due on an annual basis may request amnesty for any tax year beginning on or after January 1, 1983, but ending before January 1, 2002.

For all other taxes, you may request amnesty for any tax period beginning on or after January 1, 1983 and ending before January 1, 2003.

HOW DO I COMPUTE INTEREST ON TAX AMNESTY PERIODS?

Visit www.taxamnesty.az.gov to view rate sheets and use the interest calculator. You may also call one of the telephone numbers listed on the back of this brochure.

WHAT ABOUT PENALTIES?

If conditions of amnesty are met, civil penalties will be waived.

WHEN DO I HAVE TO PAY?

You must pay 1/3 of the total due for all amnesty periods by October 31, 2003. You must pay the remaining balance by May 1, 2004.

Failure to pay the amounts by the deadlines will cause you to lose amnesty benefits.

WHAT IF I CAN'T PAY IT ALL NOW?

You must pay 1/3 of the total due for all amnesty periods by October 31, 2003. If you have applied for amnesty and wish to discuss payment options with the department:

- Payment arrangements must start in November, 2003, and conclude May 1, 2004. They are to be equal monthly payment installments ending on or before May 1, 2004
- Under certain circumstances, other payment arrangements may be considered
- For these special circumstances, contact Collections at 602-542-5673

WHEN CAN I APPLY?

Applications will be accepted from September 1, 2003 through October 31, 2003.

HOW DO I APPLY?

You must complete the Arizona Tax Amnesty Application(s) found either at www.taxamnesty.az.gov or at the Arizona Department of Revenue offices. You may call one of the telephone numbers listed on the back of this brochure to have the application mailed to you.

HOW WILL I KNOW IF THE DEPARTMENT RECEIVED MY AMNESTY REQUEST?

The department will notify you when your request is received. If you do not receive notice within 15 days of filing, please call one of the telephone numbers listed on the back of this brochure.

Other provisions may apply to you or your business.

For Complete Information Visit

www.taxamnesty.az.gov

WHAT IS ARIZONA TAX AMNESTY?

Arizona Tax Amnesty is a program giving taxpayers a final chance to file or amend their Arizona taxes with reduced interest and no civil penalties.

The Arizona Department of Revenue is offering a tax amnesty program that gives taxpayers the opportunity to comply with the tax laws of Arizona.

You may apply for amnesty from September 1, 2003 through October 31, 2003. Payments will be allowed through May 1, 2004.

Visit www.taxamnesty.az.gov
to download forms and
read the latest on the program.



MAIL YOUR COMPLETED APPLICATION TO:

Arizona Department of Revenue
PO Box 52153
Phoenix AZ 85072-2153

IF YOU NEED ASSISTANCE:

Phoenix602-364-3550
Toll free from area codes 520 & 928
..... 1-800-352-4090

HEARING IMPAIRED – TDD USER:

Phoenix602-542-4021
Toll free from area codes 520 & 928
..... 1-800-397-0256

Call Center hours 8 am – 5 pm
Monday through Friday

DEPARTMENT OF REVENUE LOCATIONS:

Phoenix Office
1600 W Monroe
Phoenix AZ 85007

East Valley Office
3191 N Washington
Chandler AZ 85225

Tucson Office
400 W Congress
Tucson AZ 85701

Website www.taxamnesty.az.gov
Email amnesty@revenue.state.az.us

This publication is available in
an alternative format upon request.

Time is Running out...



Arizona Tax Amnesty Program

www.taxamnesty.az.gov

**September 1, 2003
through
October 31, 2003**